



L. JOYCE HAMPERS
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Lovett Saltonstall Building,

100 Cambridge Street, Boston 02204

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You inquire whether the Massachusetts sales tax applies to sales of mausoleums.

The sales tax is an excise on sales at retail of tangible personal property (G.L. c. 64H, s. 2). Sales of realty are not subject to the sales tax.

Accordingly, the sales tax is not imposed with respect to agreements for the sale or erection of mausoleums. The contractor who erects a mausoleum must pay the sales tax on his purchases of stone and other materials used in the work (see Technical Information Release 78-2, issued January 9, 1978).

Very truly yours,

Daniel B. Been

Acting Commissioner of Revenue

DBB:JXD:mf

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